

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 25, 2019
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael S. Massey, CPA, Vice President (via telephone); Gary R. Massey, CPA, Secretary-Treasurer; Barton W. Baldwin, CPA; Bernita W. Demery, CPA; Wanda B. Taylor, Esq.; and Jennifer Van Zant, Esq.

STAFF ATTENDING: Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Adriene Hunt, Professional Standards Specialist; Julia Mayo, Professional Standards Assistant; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

GUESTS: Sharon Bryson, CEO, NCACPA; Kelli Knoble, CPA, Chair-Elect, NCACPA; Bridget Demery; and Sgt. J.A. Stokes, Raleigh Police Department.

CALL TO ORDER: President Winstead called the meeting to order at 10:03 a.m.

MINUTES: The minutes of the October 24, 2019, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The October 2019 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Mr. Brooks provided additional information on the Evolution of CPA from several sources in addition to the information included in the Board agenda package. An Evolution of CPA folder containing the information is in the Board member's ShareFile.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Baldwin moved, and the Board approved the following recommendations of the Committee:

Case Nos. C2019132-1 and C2019132-2 - Jeffrey M. Brinn and Jeffrey M. Brinn, CPA - Approve the signed Consent Order (Appendix I).

Case No. C2019258 - Andrew C. Dutcher, CPA - Approve the signed Consent Order (Appendix II).

Case No. C2019259 - Catherine B. Ardrey - Approve the signed Consent Order (Appendix III).

Case No. C2019261 - Ioulia N. Smirnova - Approve the signed Consent Order (Appendix IV).

Case No. C2019262 - Kathy L. Kisiel, CPA - Approve the signed Consent Order (Appendix V).

Case Nos. C2019218-1 and C2019218-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2019247-1 and C2019247-2 - Close the cases without prejudice with a Letter of Warning.

Case No. C2019276 - Close the case without prejudice.

Case No. C2019292 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. G. Massey moved, and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The Committee recommended that the Board approve the following:

Dixie Ann Chastain
Emily Grace Kaczmarczyk
Megan Ashley Keib

Olena Lanska
Tonya Jayne Reetz

Original Certificate Applications - The Committee recommended that the Board approve the following:

Douglas Charles Angle
Bruce C. Baird, Jr.
Victoria Ashley Barrow
Elizabeth Marie Bass
Robert Kipkoech Bett
Bryan Elliott Brackney
Brittany Megan Buckstad
James Coleman Bumgardner
Michael Vincent Caffarello
Dixie Ann Chastain
Matthew Stephen De May
Daniel Miller DiLeone
Tyler Andrew Edwards
Jessica Gao
Elizabeth Fulton Gay
Robert Carlton Geiger
Ebona Simone Goins
Emilie M. Houston
Zayna Gabrielle Johnson
Emily Grace Kaczmarczyk
Megan Ashley Keib
Daniel Robertson Key

Olena Lanska
Anna Auslander Larson
Sarah Evelyn Hicks Larson
Hannah Catherine Lawson
Sara Ann Lindley
Kristen Lindy Lober
Nicholas Cooper Massey
Andrew Franklin Miller
Harry Govind Mohan
Tyler McCamey Morgan
Phillip Mutanho
Daniella Ognibene
Emily Christine Owens
Demetrice McLeod Patterson
Stephen James Pollock, Jr.
Mariah Leigh Ramann
Matthew Taylor Ray
Tonya Jayne Reetz
Sean Patrick Sawey
Franz Schmid
Anne Branton Settlemyre
Alan Dodson Sharpe

Kelsey Ann Smith
Lauren Elizabeth Snyder
Jared Scott Swavely
Kenny Dung Tran
Eric Allen Twine
Laura Marie Valdes

Jayasri Vijayabhaskar
Roger William Warren
Stephanie Ann Webb
Austin Dean Yount
Kailen Adam Zorzi

Staff reviewed and recommended approval of the original application submitted by Tyler Marshall Augat. Mr. Augat failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Ryan Byrd. Mr. Byrd failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Tracy Ann Miliano. Ms. Miliano failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Tara Kailee Null. Ms. Null failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Alex Robert Oury. Mr. Oury failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Lucas Mitchell Pegram. Mr. Pegram failed to disclose pertinent information with his Exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Caroline Grace Starnes. Ms. Starnes failed to disclose pertinent information with her Exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee recommended that the Board approve staff recommendation.

Reciprocal Certificate Applications - The Committee recommended that the Board approve the following:

Christian John Albers
Sharon Flatt Barnard
Louise Marie Bartley
Sarah Katherine Brack
Loginie Brown
Randall Wayne Buhlig
Alicia Daniell Calcutt
Denise Alane Carroll
Christine Jane Cole
Stephanie Janet Coles
Jana Dow Conner
Jonathan Thomas Deem
Candace Roberta DeSantes
Fletcher Allen DeVaul
Rebekah Jo Embry
Stephanie M. Fenner
Kristi Anne Fireline
Xiaoxi Gao
Christopher Joseph Gaudette
Sean Thomas Hagan
Nathan Oliver Hammond
Suzette Marie Harrison
Seth Benjamin Hersom
Galen Brice Hester
Donna Marie Holm
Kevin D. Johnson
Priscilla Stevens Kamphuis
Jonathan M. Kearney
Christopher Brian Kelly
Anastasiya Saakova Khalikov
Paige Marie Koenig
Emmett Josef Lotz
William Lee MacAdam
James Peter Magno
Lauren Steedly Mathis

Brooke Alyse McMahan
Brandon Lee Miller
Shawn Howard Orth
Sailesh Raj Pant
Hurrsh Surendra Patel
Matthew Charles Pear
Fiona Louise Perrotti
Mark David Petty
Luisa Claudia Pino
Rachel Jean Pisciotta
Kristina Lynn Puruleski
Adriana Michelle Rahrig
Minu Ramani
Daniel Reich
Laura Jean Reynolds
Mollie Sarah Richard
Ryan Ronald Rominiecki
Laura Day Safrit
Maya Salamon
Max Nathan Schulman
Alpa Kunjal Shah
Dewey Cleston Slusher, III
Kaitlyn Nichole Stells
Ashley Cristina Suarez
Sushil Subedi
Tyler John Swarmer
Martrice Lavonne Terry
Marc Benjamin Thompson
Ashley Tucker
Xutong Wang
Courtney Lynn Weaver
Garland Arnett Wells, Jr.
Yaneka Devonie Wyndham-Wiggins
Christine D. Zeger

Temporary Permits - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Mollie Sarah Richard, T11518
Jana Dow Conner, T11519
Christopher Joseph Gaudette, T11520
Dewey Cleston Slusher, III, T11521

Christine Jane Cole, T11522
Sushil Subedi, T11523
Maya Salamon, T11524
Daniel Reich, T11525

Alpa Kunjal Shah, T11526
Jay G. Patel, T11527
Jonathan Thomas Deem, T11528
Daniel W. Webster, III, T11529
Michael Christopher Luff, T11530
Sara M. Lotts, T11531
Denise Alane Carroll, T11532
Sailesh Raj Pant, T11533
Priscilla Stevens Kamphuis, T11590
Kaitlyn Nichole Stells, T11591
Rachel Jean Pisciotta, T11592
Fiona Louise Perrotti, T11593

Sharon Flatt Barnard, T11594
Fletcher Allen DeVaul, T11595
Hurrsh Surendra Patel, T11596
Sophia Campbell-Smith, T11597
Thomas Andrew Mole, T11598
Seth Benjamin Hersom, T11599
Michael Joseph Szafraniec, T11600
Evan Patrick Doughty, T11601
Kenton Eugene Thompson, T11602
Bryce Randall Morgan, T11603
Matthew Thomas Beauchamp, T11604

Reinstatements - The Committee recommended that the Board approve the following:

John Paul Barbee, #36178
Jessie Tim Freeman, #20471

Reissuance of New Certificate - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Glenn Evans, Jr., #39287
Charlie Edward Hobgood, Jr., #13704

Reissuance of New Certificate and Consent Agreement - The Committee recommended that the Board approve the application for reissuance of a new certificate and consent agreement submitted by Thomas James Keller, #28567.

Firm Registrations - The Committee recommended that the Board approve the professional limited liability company Corey Palmer, CPA, PLLC that was approved by the Executive Director.

Extension Requests - The Committee recommended that the Board approve Michelle Lynn Sosnowski, #29474 for extension for completion of CPE until June 30, 2019.

CPE Matters/Letters of Warning - The Committee recommended that the Board approve the requests to rescind the Letters of Warning issued to the individuals listed below:

Francis Martin Cancro, #25556
Vincent Sean Cusack, #18393
Troy Edward Dolan, #39099
Anne Marie Farrar, #32747 (2015 and 2018
warning)
Danielle VanHouten Foster, #41473
Sterling N. Journigan, #40436
Azita Movahed, #35967

Ping Ning, #40761
James Post, #42396
Catharina F. Ray, #37357
Michelle Lynn Sosnowski, #29474
Sarah Schroeder, #36290
Joseph Benjamin Sutter, #41452
Thomas Vernon, Jr., #39136
James Grady Walker, #18254

The Committee reviewed the 2017 and 2018 random CPE audit information from Liane Marie Barber, #39513, and recommended that the Board forfeit her CPA license.

Examinations –The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Shannan Adams	Jillian Dunn
Robert Allen	Jessica Dupree
Peter Anderes	Sallie Dusenbury
Amy Andrews	Jessica Earles
Benjamin Badgley	Alexander Erwin
Tanner Barnett	Jacquelyn Evatt
Jennifer Barrow	Christopher Ezell
Bryant Beaulieu	Lashanda Faye
Johnny Beauplan	Christopher Flanagan
Maureen Binter	Theresa Fulton
Alexander Black	Peter Gallagher
Leslie Blazeovich	Fredy Garcia
Kristen Boley	Morgan Garriss
Taylor Bonds	Samuel Gessner
John Boyette	Brett Gibson
Jennine Brazell	Symone Glasco
Stephen Brown	Erin Godshall
Vanessa Brown	Christopher Good
Anthony Bui	Kyle Gosland
Stephanie Burgess	Alyssa Gotfried
William Burroughs	Elondia Grant
Brianna Cardwell	Nicole Griffes
Brandi Cawthorn	Rachel Grote
Marina Chaconas	Garret Gudnason
Nicole Ann Ciaramella	Gregory Hales
Marlon Clair Sharp	Marisa Harkey
Drew Coble	Clayton Harris
Matthew Collier	Kathryn Harris
Cody Collins	Bailey Hatch
Jerome Conley	Mercedes Heidenreich
Stephanie Cooksey	Anna Hergenrader
Amanda Corso	Adam Hernandez O'Donohue
Carliza Crawmer	Logan Herring
Parker Dacchille	Matthew Holland
Timothy Dannenfelter	Jessica Howes
John Deans	Christen Howlett
Stefani Debrosky	Lindsay Huebler
Claire Dockrill	Christopher Hui
Lillian DuBlina	Ashley Ingram
Jordan Duffey	Maria Ivanova

Ibreta Jackson
Cameron Jacques
Clarence Johnsey
Nicole Jones
Grace Jung
Grace Kanoyangwa
Joseph Kermes
Iryna Kharlamova
Margie Kruger
Bailey Lambert
Tabitha Lambeth
Ruby Lansdell
Matthew Lauder
Olga Leggett
Donna Lemons
Daniel Leonard
Elizabeth Letteer
Tony Lou
Evan Lucas
Eric Mahaney
Juan Matamoros Grijalba
Kevin May
Kasey Mayfield
Mary McCarthy
Colleen McDonough
Philip McIntosh
Michele Micciche
Joseph Milici
Matthew Mitchell
Victoria Mitchner
Cindy Montoya
Kyle Mook
Alex Moore
Abraham Moskowitz
Natasha Murillo-Gill
Connor Noonan
Matthew Norby
Peyton Noschese
Nathan Olivier
Dennise Osei-Bonsu
Tyler Page
Laine Parker
Michael Patch
Natasha Pate
Joshua Pearce
Jonathan Pena

Meghan Perdue
Brittany Perkins
Jesse Polk
Jason Pomerantz
Brittany Powell
Tricia Price
Hilary Prinz
Raghav Reddy
Marissa Rio
Allea Roach
Erin Rogers
Jennifer Ross
Sage Russoli
Omar Sadou Mamadou
Diana Said
Mark Sears
Tegan Shaver
Darrius Shaw
Ashley Shinn
Quinne Shubrick
Caleb Simons
Timothy Sivacek
Alexa Smith
Mary Smith
Alec Smitherman
Mary Sowers
Tamara Stanic
Jordan Starnes
Wendy Stephens
John Strack
Tiffany Tadlock
Rachael Taggio
Colin Taylor
Ethan Tello
David Templeton
Hailey Thomas
Christopher Thompson
John Todd
Laura Tosti
Evan Tucker
Jason Turner
Vien Van
Jaclyn Veno
Emilie Vincitorio
Matthew Wall
Nicholas Warden

Elizabeth Warren
Kayla Watkins
Carter Watson
Katherine Way
Jacklyn Weatherman
Angela Webster
Leah Wells
Henry West

Logan Williams
Sydney Wohlfert
Eric Wohlgemuth
Jacqueline Wooten
Nicolette Works
Rebecca Yarnall
Maheder Yohannes

Miscellaneous – The Committee recommended that the Board disapprove the fictitious firm name request from Aprio. Ms. Van Zant recused herself from this discussion.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Executive Staff provided the monthly operational metrics and the Executive Staff Report.

Ms. Taylor moved and Mr. Baldwin seconded to approve the 2020 Board Meeting dates as prepared by staff.

CLOSED SESSION: Mmes. Demery and Taylor moved to enter Closed Session to discuss a CPA firm registration application. Motion passed.

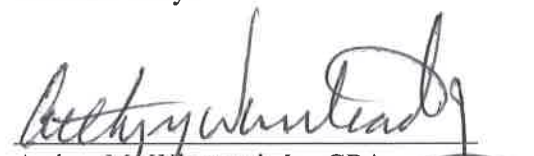
PUBLIC SESSION: Mr. Winstead and Ms. Taylor moved to enter Public Session to continue with the agenda. Motion passed.

ADJOURNMENT: Mr. Winstead and Ms. Demery moved to adjourn the meeting at 11:41 a.m. Motion passed.

Respectfully submitted:

Attested to by:


Robert N. Brooks
Executive Director


Arthur M. Winstead, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2019132-1/2

IN THE MATTER OF:

Jeffrey M. Brinn, #31267

Jeffrey M. Brinn, CPA

Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board, the Respondent and the Respondent Firm stipulate to the following:

1. Jeffrey M. Brinn (hereinafter "Respondent"), was the holder of North Carolina certificate number 31267 as a Certified Public Accountant. The Respondent chose to be placed on inactive status in May 2019.
2. Jeffrey M. Brinn, CPA (hereinafter "Respondent Firm"), was a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."
3. The Respondents issued a review report and began the peer review enrollment process. However, they never completed the entire peer review process.
4. The Respondents have now ceased performing engagements that require a peer review.
5. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents' failure to complete the peer review process constitutes a violation of 21 NCAC 08N .0203(b)(7).
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

NC BOARD OF

OCT 30 2019

CPA EXAMINERS

Consent Order - 2
Jeffrey M. Brinn
Jeffrey M. Brinn, CPA

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is censured.
2. The Respondent Firm is censured.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty to be payable prior to reactivation of the Respondent's CPA certificate.
4. The Respondents have agreed to no longer participate in or perform any engagements subject to peer review.
5. Neither the Respondent nor the Respondent Firm shall offer or render services as a CPA or CPA firm, or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent or the Respondent Firm claim or attempt to use any practice privileges in any other state based upon the Respondent's inactive North Carolina certificate or the Respondent Firm's inactive CPA firm registration.

CONSENTED TO THIS THE 28th DAY OF October, 2019.
(Day) (Month) (Year)

[Signature]
Individual authorized to sign on behalf of Respondent Firm

[Signature]
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF November, 2019.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]

President

NC BOARD OF
OCT 30 2019
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2019258

IN THE MATTER OF:

Andrew C. Dutcher, CPA, #36297
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Andrew C. Dutcher, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 36297 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2018-2019 individual certificate Renewal ("Renewal") that between January 1, 2017, and June 30, 2018, he had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2017 CPE requirements.
3. Based on the Respondent's representation, the Board accepted his Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet his 2017 requirements.
5. The Respondent was only able to provide adequate documentation to substantiate the completion of twenty-five and one-half (25.5) hours of CPE that he would need to meet the forty (40) hour requirement for his 2017-2018 annual renewal.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

NC BOARD OF

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CPA EXAMINERS

Consent Order - 2
Andrew C. Dutcher, CPA

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew his certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Fifty-four and one-half (54.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.

NC BOARD OF


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CPA EXAMINERS

Consent Order - 3
Andrew C. Dutcher, CPA

6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

CONSENTED TO THIS THE 25 DAY OF OCTOBER, 2019.
(Day) (Month) (Year)

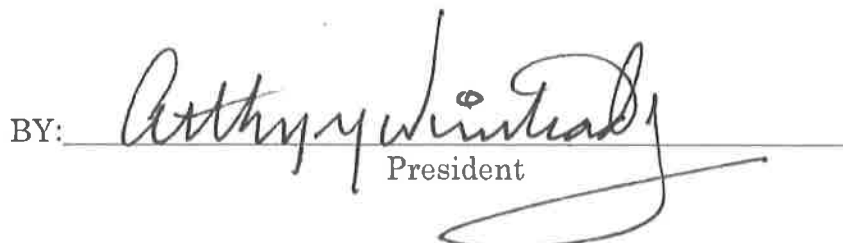

Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF November, 2019.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:


President

NC BOARD OF

OCT 28 2019

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2019259

IN THE MATTER OF:
Catherine B. Ardrey, #21173
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Catherine B. Ardrey (hereinafter "The Respondent"), was the holder of North Carolina certificate number 21173 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2018-2019 individual certificate Renewal ("Renewal") that between January 1, 2017, and June 30, 2018, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2017 CPE requirements.
3. Based on the Respondent's representation, the Board accepted her Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2017 requirements.
5. The Respondent was unable to provide documentation for twenty-two and one-half (22.5) hours of the forty (40) hours of 2017 CPE hours that she claimed on her 2018-2019 annual renewal.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

NC BOARD OF

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CPA EXAMINERS

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew her certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Sixty-two and one-half (62.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

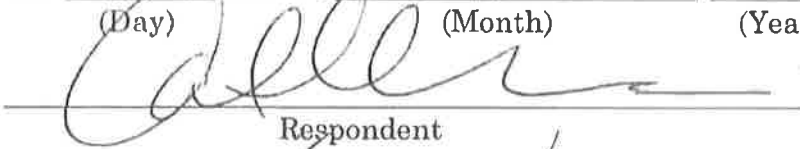
NC BOARD OF

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CPA EXAMINERS

Consent Order - 3
Catherine B. Ardrey

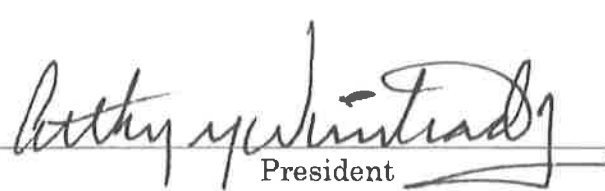
5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 31 DAY OF October, 2019
(Day) (Month) (Year)

Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF November, 2019
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NC BOARD OF

NOV - 4 2019

CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2019261

IN THE MATTER OF:

Ioulia Nickolaevna Smirnova, #33575
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Ioulia Nickolaevna Smirnova (hereinafter "The Respondent"), was the holder of North Carolina certificate number 33575 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2018-2019 individual certificate Renewal ("Renewal") that between January 1, 2017, and June 30, 2018, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2017 CPE requirements.
3. Based on the Respondent's representation, the Board accepted her Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2017 requirements.
5. The Respondent was unable to provide documentation for three and one-half (3.5) hours of the forty (40) hours of 2017 CPE hours that she claimed on her 2018-2019 annual renewal.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew her certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty-three and one-half (43.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

Consent Order - 3
Ioulia Nickolaevna Smirnova

5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 15 DAY OF October, 2019
(Day) (Month) (Year)

Ioulia Nickolaevna Smirnova
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF November, 2019
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Anthony J. Smith
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2019262

IN THE MATTER OF:
Kathy L. Kisiel, CPA, #29091
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Kathy L. Kisiel, CPA (hereinafter "The Respondent"), is the holder of North Carolina certificate number 29091 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2018-2019 individual certificate Renewal ("Renewal") that between January 1, 2017, and June 30, 2018, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2017 CPE requirements.
3. Based on the Respondent's representation, the Board accepted her Renewal.
4. The Board staff requested that the Respondent provide certificates of completion for the CPE reported to meet her 2017 requirements.
5. The Respondent was unable to provide documentation for twenty-three and one-half (23.5) hours of the forty (40) hours of 2017 CPE hours that she claimed on her 2018-2019 annual renewal.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. The Respondent's failure to adequately renew her certificate results in a forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. The Respondent must return her certificate to the Board within fifteen (15) days of her receipt of the Board's notification of its approval of this Consent Order.
3. The Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order as long as the civil penalty required in number five (5) of this Order has been timely received by the Board.
4. The Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Sixty-three and one-half (63.5) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

NC BOARD OF

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CPA EXAMINERS

Consent Order - 3
Kathy L. Kisiel, CPA

5. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. The Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 15th DAY OF October, 2019.
(Day) (Month) (Year)

Kathy L. Kisiel
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF November, 2019.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

Bethany Wintead
President

NC BOARD OF

OCT 17 2019

CPA EXAMINERS